

Report of Overseas Investment Vehicle (A)

※ Please check the appropriate [].

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Receipt No.	Receipt Date
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1. For Overseas Public Collective Investment Vehicle ("OPCIV")

※ If any one of the following three requirements is not satisfied, skip Section 1 and complete Section 2. Overseas Investment Vehicle other than OPCIV.

- [] The OPCIV is an overseas investment vehicle similar to a collective investment vehicle under the Financial Investment Services and Capital Market Act and registered or approved in a tax treaty partner country.
- [] The securities of OPCIV are not issued by private placement and the OPCIV has 100 or more investors (an overseas investment vehicle shall be counted as one investor in this regard) as at the end of preceding fiscal year (or, as at the date of submission of this Report if the OPCIV is newly established).
- [] The OPCIV is not an overseas investment vehicle subject to any tax treaty provisions that deny tax treaty benefits.

1-1. General Information of the OPCIV

① Name:	② Name of Representative:	③ Date of Establishment:	④ No. of Investment Registration Certificate (IRC), etc:
⑤ Telephone Number:	⑥ Address:		
⑦ Country of Registration/Approval:	⑧ Country Code:	⑨ Statutory Ground for Registration/Approval:	⑩ Financial Supervisory Authority for Registration/Approval:
⑪ Type of Entity: [] Corporation [] Trust [] Partnership [] Others ()			

1-2. Status of Total Investment Amount, etc. By Country

[Date of the status : , ,]

⑫ Country, etc.	Total Investment Amount / Ratio		⑮ Number of Beneficial Owners	⑯ Tax Rate To Be Applied (%)		
	⑬ Amount (Unit:)	⑭ Ratio (%)		Type of Income []	Type of Income []	Type of Income []
⑰ Total		100%				

The Reporter hereby confirms that it is an overseas public collective investment vehicle which satisfies all of the requirements under each subparagraph of Article 138-7(3) of the Enforcement Decree of the Corporate Income Tax Act ("ED-CITA") and the provision to Article 138-4(9) of the ED-CITA, and that all information provided above is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws and can not be applied to the non-taxation-tax exemption.

Date:

Name: (Signature or Seal)

To:

Attachment	1. Document which verifies registration with or approval by the relevant financial supervisory authority as a collective investment vehicle, and prospectus 2. Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)
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2. Overseas Investment Vehicle other than OPCIV

⑱ Name:	⑲ Name of Representative:	⑳ Date of Establishment:	㉑ No. of Investment Registration Certificate (IRC), etc:
㉒ Telephone Number:	㉓ Address:		
㉔ Country of Establishment:		㉕ Country Code:	
㉖ Type of Entity: [] Corporation [] Trust [] Partnership [] Others ()			

The Reporter hereby confirms that it receives an Application for Entitlement to Reduced Tax Rate on Domestic Source Income, an Application of Non-Taxation-Tax Exemption on Korean Source Income under the Tax Treaty or a Report of Overseas Investment Vehicle from a beneficial owner or other overseas investment vehicle and completes this Report of Overseas Investment Vehicle and the Statement of Beneficial Owner without any false statement under the Article 207-2, 207-8 of the Enforcement Decree of the Personal Income Tax Act ("ED-PITA") and the Article 156-2 and 156-6 of the PITA and the Article 138-4, 138-7 of the Enforcement Decree of the Corporate Income Tax Act ("ED-CITA") and the Article 98-4 and 98-6 of the CITA. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws and can not be applied to the non-taxation-tax exemption.

Date:

Name: (Signature or Seal)

To:

Attachment	Schedule of Beneficial Owners, and Report of Overseas Investment Vehicle received from other overseas investment vehicle (if any)		
Attorney-in-Fact	㉗ Type: [] Tax Administrator [] Others	㉘ Name of Individual or Corporation:	㉙ Business Registration No. (Resident Registration No.):
	㉚ Address or Place of Business:		

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Filing Instruction

- ※ The filing date is the date on which the withholding agent (or overseas investment vehicle) files this Report as received from another relevant overseas investment vehicle and the filing number is the serial number assigned to such filing.
1. This Report shall be prepared and submitted by an overseas investment vehicle if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Report shall be prepared on a combined basis and not for each group separately. In the case where additional Korean source income is received after the submission of this Report, a new Report shall be prepared and submitted in any one of the following cases:
 - i) If an overseas investment vehicle changes its name, address, country of residence, entity type, telephone number or tax rate to be applied, etc.;
 - ii) If an overseas investment vehicle, which was initially reported as an overseas public collective investment vehicle, has lost such status as a result of not satisfying the relevant requirements such as regarding number of investors; or
 - iii) If three years have elapsed since the submission of this Report.
 2. Items ① and ⑱. Enter the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
 3. Items ② and ⑲. If the representative is a foreigner; enter his/her full English name as shown in his/her passport.
 4. Items ③ and ⑳. Enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
 5. Items ④ and ㉑. Enter the Number of the investment registration certificate (IRC No.) of the overseas investment vehicle issued by the Korean Financial Supervisory Service. In the absence of IRC No., enter the Taxpayer Identification Number in the country of residence (If the overseas investment vehicle has Business Registration Number issued by the National Tax Service, enter it)
 6. Items ⑤ and ㉒. Enter current telephone number including the country code and area code, if any.
 7. Items ⑥ and ㉓. Enter the overseas investment vehicle's address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
 8. Items ⑦, ⑧, ㉔ and ㉕. Enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
 9. Item ⑨. Enter the relevant foreign statutory provisions in English which requires that the overseas public collective investment vehicle shall be registered with or approved by the financial supervisory authority of the tax treaty partner country.
 10. Item ⑩. Enter the English name of the financial supervisory authority of the tax treaty partner country, which has jurisdiction over the registration or approval thereof.
 11. Items ⑪ and ㉖. Check the applicable type of entity. Check "Partnership" if the investment vehicle is a corporation but is subject to partnership taxation in its country of residence under which its shareholders or investors are directly subject to tax liability. If the investment vehicle is not a corporation, fund or partnership, check "Others" and specify the type in parentheses.
 12. Section 1-2. Enter the relevant information by classifying beneficial owners by each country of residence. If, however, it is considerably difficult to classify the beneficial owners by each country at the time of submitting this Report, the Section 1-2 can be prepared and submitted using the information as at the end of the preceding half year from which this Report is submitted or at the time that overseas investment vehicle can classify beneficial owners within the preceding six months from which this Report is submitted on a retroactive basis.
 13. Item ⑫. Enter country abbreviations as determined by the ISO or 'ZZ' if the residence country of the beneficial owner is not identifiable. If the investor is other overseas investment vehicle, enter the name of such overseas investment vehicle as indicated in the Report of Overseas Investment Vehicle received from such overseas investment vehicle, instead of classifying the beneficial owners behind such overseas investment vehicle by each residence country, and enter "1" for the number of beneficial owners. Please prepare separate attachment if the space given in the form is insufficient for the number of countries of residence of beneficial owners.
 14. Item ⑬. Enter the applicable reduced tax rate[or 0(zero) tax rate on applying non-Taxation • Tax exemption] under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner's residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITA or Article 98(1) of the CITA reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. If the investors include other overseas investment vehicle, enter the sum in the column of ⑩ Tax Rates on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle (in case of a public overseas collective investment vehicle, the sum of tax rates applicable to each type of income as recorded in the column of ⑬ Tax Rate To Be Applied on the Report of Overseas Investment Vehicle).
 15. Item ⑭, Enter the sum of ⑬ Total Investment Amount and ⑮ Number of Beneficial Owners. For the sum of ⑬ Tax Rate To Be Applied of each income type, please enter the sum of the applicable tax rates[or 0(zero) tax rate on applying non-Taxation-Tax exemption] for each country multiplied by the investment ratio of each country (including, if the investors include other overseas investment vehicle, the tax rate applicable to the overseas investment vehicle multiplied by the investment ratio thereof). The sum in the column of ⑭ Total Investment Ratios shall always equal to 100%.
 16. If the sum in the column of ⑭ Total Investment Ratios or ⑬ Tax Rate To Be Applied is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
 17. Items ㉗ through ㉚ should be completed when an attorney-in-fact submits this Report on behalf of the overseas investment vehicle. An attorney-in-fact other than a tax administrator under Article 82 of the Framework Act on National Taxes is required to submit the Power of Attorney together with a Korean translation.
 18. The withholding agent (the income payer) or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITA or Article 98(1) of the CITA and submit it upon request to the Head of the district tax office having jurisdiction over the tax payment place of the withholding agent. Meanwhile, the income payer have to submit this Report by the ninth day of the month following the month in which the date of payment falls under the Article 207-2(1) of the ED-PITA and the Article 138-4(1) of the ED-CITA

Filing Instruction

1. This Schedule shall be prepared and submitted by an overseas investment vehicle for each type of income and attached to the Report of Overseas Investment Vehicle, if a Korean source income is paid through such overseas investment vehicle. In this regard, if the beneficial owners include both non-resident individuals and foreign corporations, this Schedule shall be prepared on a combined basis and not for each group separately, and separate attachment may be prepared in same format if the space provided in the Form is insufficient for the number of beneficial owners of the overseas investment vehicle.
2. Item ①. Mark “V” if the investor is an overseas investment vehicle and mark “BO” if the investor is a beneficial owner. If the investors of the subject overseas investment vehicle include both overseas investment vehicles and beneficial owners, please list beneficial owners first and then overseas investment vehicles.
3. Item ②. Enter a serial number for each group of overseas investment vehicles and beneficial owners.
4. Item ③. Enter the name of individual or the full English name of the overseas investment vehicle or the initials of the overseas investment vehicle with its full name in parentheses.
5. Item ④. Enter Taxpayer Identification No. If investor is a non-resident individual, refer to the below table. If investor is a company, enter the number of the investment registration certificate (IRC No.). In the absence of IRC No., enter the Taxpayer Identification No. in the country of residence (If the company has Business Registration No. issued by Korean tax authority, enter it).

	Classification	Identification Number
(1)	Principle	Resident Registration No. or Business Registration No. issued by Korean tax authority
(2)	In the absence of (1)	[For individual] Registration number under the Report of Domestic Residence (for a Korean national residing overseas or a Korean with foreign nationality), foreigner registration number under the Foreign Registration Card (for a foreigner) or passport number in the absence of the former two
(3)	In the absence of (1) and (2)	Investment registration number from an investment registration certificate or Taxpayer Identification No. in the country of residence

6. Item ⑤. Enter the address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
7. Item ⑥. Enter country abbreviations as determined by the ISO or ‘ZZ’ if the residence country of the beneficial owner is not identifiable.
8. Item ⑦. Enter the date of birth if the beneficial owner is non-resident individual (for example, enter “20060101” if the date of birth is January 1, 2006).
9. Item ⑧. Enter the applicable reduced tax rate[or 0(zero) tax rate on applying non-Taxation-Tax exemption] under the tax treaty between Korea and the country in which the beneficial owner resides. If the reduced tax rate under the tax treaty does not include local income surtax, enter a tax rate reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. However, if there is no tax treaty between Korea and the country in which the beneficial owner resides or the beneficial owner’s residence country is unidentifiable, please enter a tax rate of Article 156(1) of the PITA or Article 98(1) of the CITA reflecting the tax rate under Article 92(1) and 103-20(1) of the Local Tax Act. If the investors include other overseas investment vehicle, enter the sum in the column of ⑪ Total on the Schedule of Beneficial Owners as attached to the Report of Overseas Investment Vehicle received from such overseas investment vehicle. In case of a public overseas collective investment vehicle, enter the sum of tax rates applicable to each type of income as recorded in the column of Tax Rate To Be Applied on the Report of Overseas Investment Vehicle received from such overseas public collective investment vehicle.
10. Item ⑨. Enter the investment ratio of each beneficial owner or other overseas investment vehicle investing in the subject overseas investment vehicle. The sum of such investment ratios shall always equal to 100%.
11. Item ⑩. Enter the tax rate which is calculated by multiplying ⑧ Tax Rate To Be Applied[or 0(zero) tax rate on applying non-Taxation-Tax exemption] by ⑨ Investment Ratio for each beneficial owner or overseas investment vehicle.
12. Item ⑪. Enter the sum of Tax Rates applicable to each respective beneficial owners and overseas investment vehicles. If ⑨ Investment ratio, ⑩ Tax Rate, or ⑪ Sum of Tax Rates is an indefinite decimal, please indicate the ratio or tax rate as a percentage which is rounded up to the nearest ten thousandth place (e.g., XX.XXXX%).
13. The withholding agent (the income payer) or overseas investment vehicle who received this Report (including any attachments thereto) is required to maintain it for five years starting from the day following the withholding tax payment due date under Article 156(1) of the PITA or Article 98(1) of the CITA and submit it upon request to the Head of the district tax office having jurisdiction over the tax payment place of the withholding agent. Meanwhile, the income payer have to submit this Report by the ninth day of the month following the month in which the date of payment falls under the Article 207-2(1) of the ED-PITA and the Article 138-4(1) of the ED-CITA

Report of Overseas Investment Vehicle (B)

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Receipt No.	Receipt Date
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※ If both of the following requirements under Subparagraph 1 of Article 93-2(1) of the Corporate Income Tax Act are satisfied, complete this Form.

[] The Overseas Investment Vehicle (“OIV”) is subject to tax liability in the country of residence of such OIV.

[] The OIV is not established for purpose of unduly reducing personal income tax or corporate income tax on domestic source income

1. General Information of the OIV

① Name:	② Name of Representative:	③ Date of Establishment:	④ No. of Investment Registration Certificate (IRC), etc:
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⑤ Telephone Number:	⑥ Address:
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⑦ Country of Establishment:	⑧ Country Code:
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⑨ Type of Entity:

☐ Corporation ☐ Trust ☐ Partnership ☐ Others ()

2. Status of Total Investment Amount, etc. of Investors of OIV By Country

[Date of the status : , ,]

[illegible]

The Reporter hereby confirms that the OIV is beneficial owner of domestic income source under the Subparagraph 1 of Article 93-2(1) of the Corporate Income Tax Act ("CITA) and all the information provided above as per the Article 98-4 and Article 98-6 of the CITA and under the Article 138-4 and Article 138-7 of the Enforcement Decree of the CITA is true without any false statement. The Reporter is aware that if any of the contents of this Report is different from true facts, the amount of withholding tax under this Report may be less than the amount of withholding tax that shall be withheld in accordance with the relevant laws and cannot be applied to the non-taxation/tax exemption.

Date:

Name:

(Signature or Seal)

To:

Attachment	1. Document evidence of the fact that the OIV is subject to tax liability in its country of residence 2. Evidence of establishment, operation, investment status, etc. of the OIV
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Attorney-in-Fact	16 Type: ☐ Tax Administrator ☐ Others	17 Name of Individual or Corporation:	18 Business Registration No. (Resident Registration No.):
	19 Address or Place of Business:		

Filing Instruction

※ This Form is effective from Jan 1, 2020 and filing date is the date on which the withholding agent (or overseas investment vehicle) files this Report as received from another relevant overseas investment vehicle and the filing number is the serial number assigned to such filing.

1. This Report shall be prepared by overseas investment vehicles that are deemed as beneficial owner of domestic income source under the Subparagraph 1 of the Article93-2(1) of the Corporate Income Tax Act.
2. For Item ①, enter the full English name of the overseas investment vehicle; if the initials of the overseas investment vehicle are more commonly used, initials should come with its full name in parentheses.
3. For Item ②, if the representative is a foreigner; enter his/her full English name as shown in his/her passport.
4. For Item ③, enter the date of establishment of overseas investment vehicle in the following format: YYYY-MM-DD.
5. For Item ④, enter the Number of the investment registration certificate (IRC No.) of the overseas investment vehicle issued by the Korean Financial Supervisory Service. In the absence of IRC No., enter the Taxpayer Identification Number in the country of residence (If the overseas investment vehicle has Business Registration Number issued by the National Tax Service, enter it).
6. For Item ⑤, enter current telephone number including the country code and area code, if any.
7. For Item ⑥, enter the overseas investment vehicle's address in English in the following order: street number, street name, city, state, postal code and country. Please do not enter a PO Box.
8. For Item ⑦ and ⑧, enter the country abbreviation and code from ISO Country Codes set by the International Organization for Standardization (ISO).
9. For Item ⑨, check the applicable type of entity. Check "Partnership" if the investment vehicle is a corporation but is subject to partnership taxation in its country of residence under which its shareholders or investors are directly subject to tax liability. If the investment vehicle is not a corporation, trust or partnership, check "Others" and specify the type in parentheses.
10. For Item ⑩, enter country abbreviations as determined by the ISO or 'ZZ' if the country of residence is not identifiable.
11. For Item ⑬, enter the number of individuals or corporations that are not other overseas investment vehicles among investors.
12. For Item ⑭, enter the sum of other overseas investment vehicles counting each vehicle as one if investors include other overseas investment vehicles.